



Feminist methodological guidelines

**Gender impact assessment
of economic policy: municipal
budget and tax system**

#3



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**This collection
offers ideas
and tools for
the feminist
transformation
of local policies**



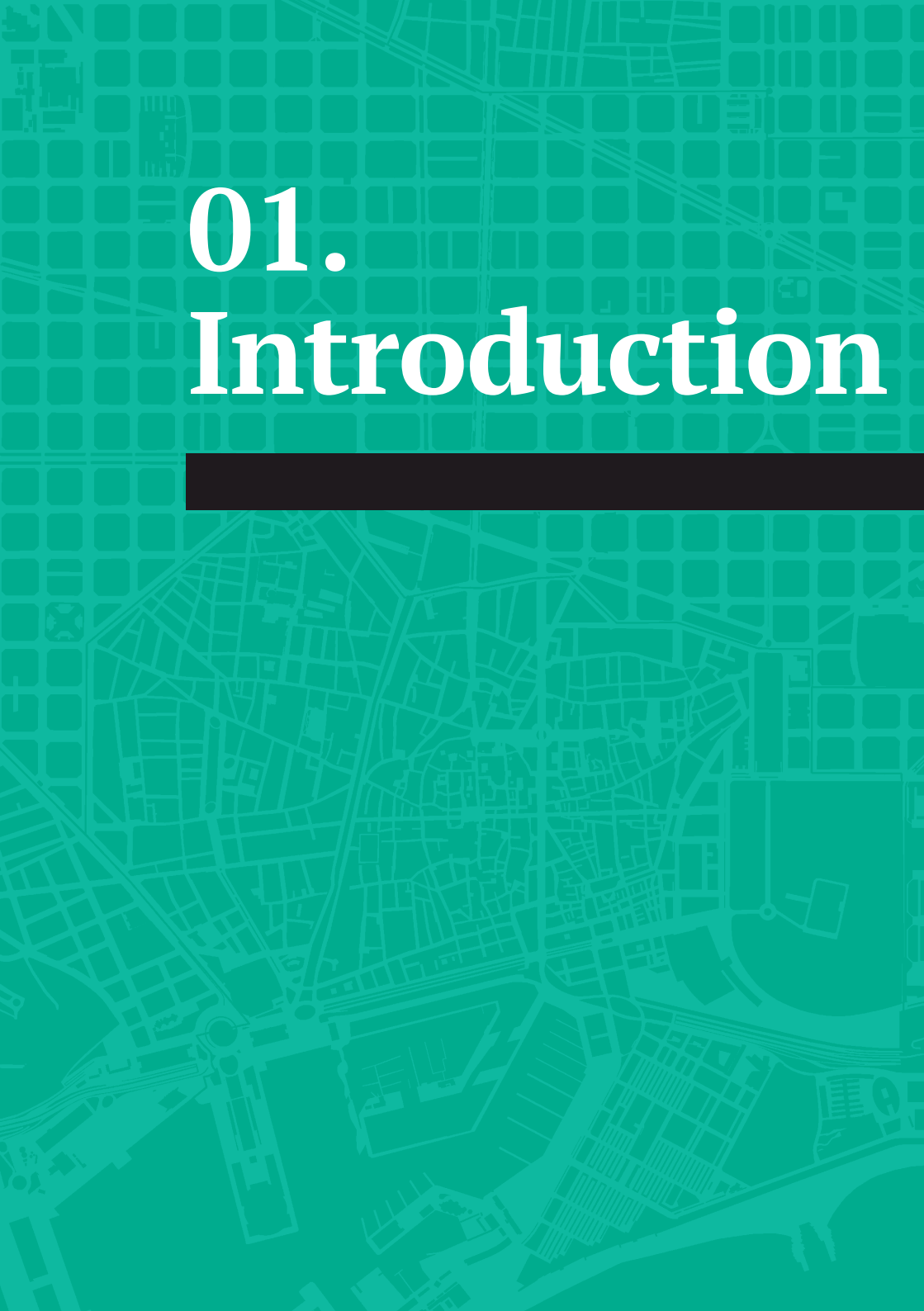
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and tax system**

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The background of the entire page is a teal-colored aerial map of a city, likely New York City, showing a dense grid of streets and building footprints. The map is semi-transparent, allowing the teal color to dominate the visual field.

01. Introduction

Women's and feminist movements established a strategy for mainstreaming the principle of gender equality in all public policies at the Fourth UN World Conference on Women held in Beijing (1995). Delegates observed that political processes needed to be implemented and assessed so that the gender-equality perspective could be incorporated into every policy, at all levels and stages of public actions.

Since then, the application of gender mainstreaming has become a tool available to public authorities at various jurisdictional levels, as provided for in Spain under Act 3/2007, on effective equality between women and men, and in Catalonia under Act 17/2015, on effective equality between women and men. For example, Article 15 of Act 3/2007 establishes that public authorities must mainstream gender equality when adopting and implementing regulations and when defining and budgeting public policies in all sectors.

At the municipal level, the Barcelona City Council has applied this principle through regulatory and planning instruments such as the Directives for Preparing Municipal Rules (2015), the Government Measure on Gender Mainstreaming at Barcelona City Council, the Plan for Gender Justice (2016-2020) and the Regulations for Gender Equity at Barcelona City Council.

One of the goals of the Government Measure on Gender Mainstreaming at Barcelona City Council **is to produce a systematic institutional change to good governance in terms of gender equity and to ensure that City Council staff has all the necessary resources at their disposal to mainstream the gender perspective in all municipal policies.** As regards tools, Article 9 of the Regulations for Gender Equity at Barcelona City Council establishes the mandatory practice of drawing up *gender impact reports*:

“Draft regulations on municipal budgets, municipal tax policy tools (tax bylaws, rates and public sector fees) and urban development plans shall be accompanied by gender impact reports, drawn up using an analysis methodology that enables regulators to understand and assess the repercussions on equality or inequality between women and men that may arise from their approval, with the aim of identifying and preventing the production, maintenance or increase of such gender inequalities and making proposals for amending the draft regulations, where necessary”.

For the purposes of preparing these gender impact reports, the Department of Services of Gender Mainstreaming has developed a methodological approach with a common structure and specific features depending on the subject matter for analysis (regulations, grants and subsidies, budgets and tax systems, awards and distinctions, and so on). **The guidelines presented below are intended to set out the methodology for assessing the gender impact of budgets and tax systems.**

In that regard, **the distribution of financial resources between women and men is one of the basic criteria that can show us the extent to which a society is egalitarian in terms of gender.** Similarly, **when a tax system is not regarded merely as a tool for raising money, it can become an important political tool for contributing to gender justice.** That is why **assessing budgets and tax systems from a gender perspective is essential in the strategy for achieving a feminist transformation of our cities.**

Public authorities, **as resource-redistributing bodies, have a great responsibility and are in an exceptional position for advancing gender equality in this area.** As stated in the Government Measure on Gender Mainstreaming at Barcelona City Council, priority needs to be given to the area of financial policies *“owing to their traditional insensitivity towards the gender perspective and the high impact they have on the distribution of material resources among the population”.*

It is from this point of view that the guidelines are intended to make a contribution to the debate and collective construction of knowledge, and to provide tools that can prove useful to other authorities. Likewise, the guidelines should be conceived of as a living, revisable methodological proposal that will certainly undergo future amendments and improvements.

They are extremely practical and incorporate numerous real examples drawn from gender impact assessments carried out at the Barcelona City Council administration between 2016 and 2018. Besides serving an educational purpose, the aim of including examples is to contribute to transparency and accountability as regards the initiatives being implemented at the Council.

The methodological guidelines are structured as follows: first, the goals and target audience are established. The key elements of the common gender impact assessment for an analysis of financial policies are then presented. Sections 5 and 6 describe the specific methodologies for budgets and tax systems. Finally, future challenges are considered and resources provided for finding out more, followed by the bibliography.



02. Goals

The guidelines have three main goals:

- To present the methodology used at the Barcelona City Council for assessing the gender impact of its budget and tax policies.
- To provide guidance and practical tools for improving gender impact assessments in budget and tax policies.
- To contribute analytical tools that may prove new in areas where there is less accumulated experience.



03. Target audience

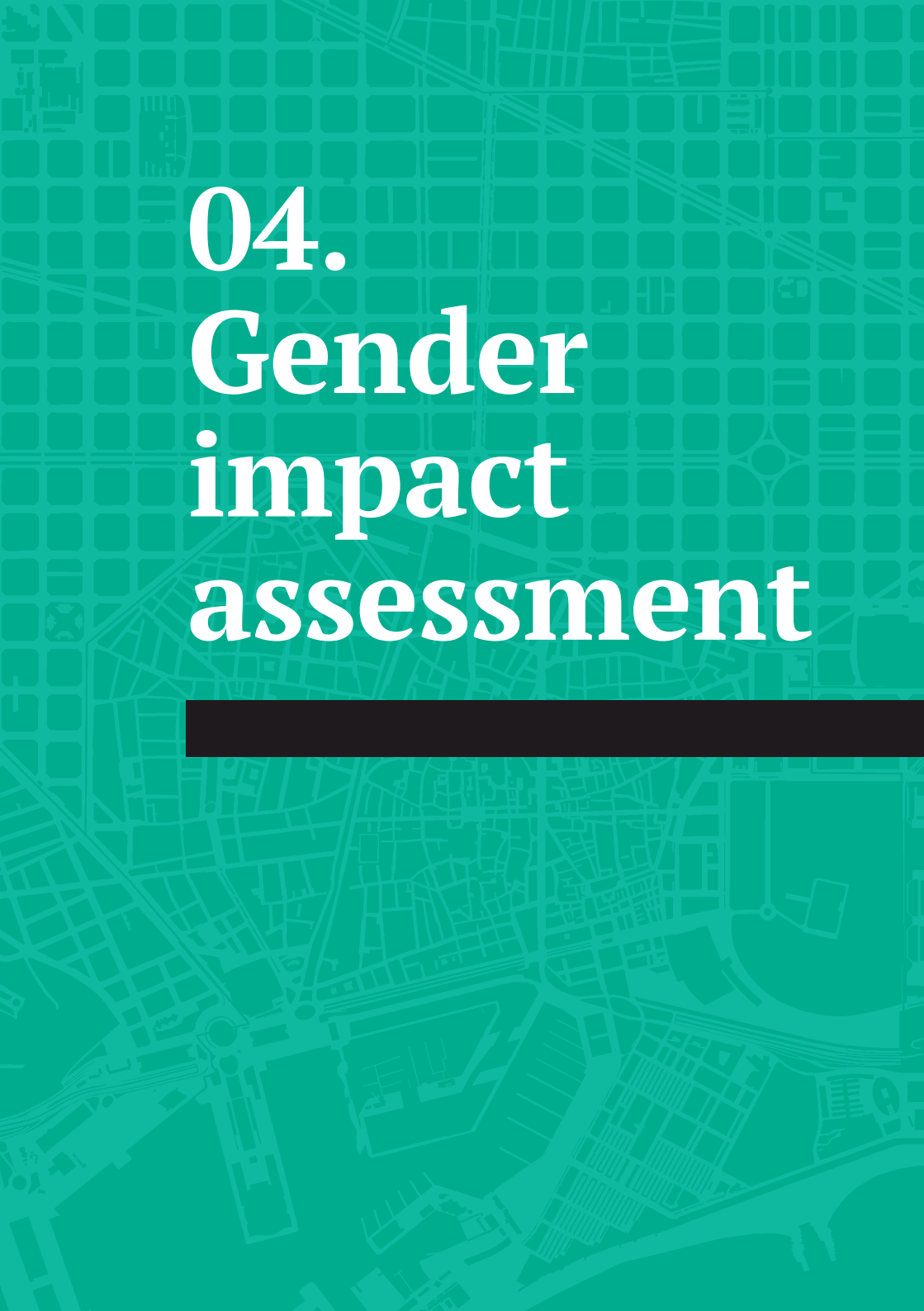


The guidelines are aimed above all at:

↳ **People with direct responsibilities in assessing the gender impact of budgets and tax systems.**

↳ **Professionals directly involved in managing spending programmes and in drafting tax bylaws and public sector fees.**

↳ **People interested in finding out about the general aspects of the methodology for assessing the gender impact of budgets and tax systems, regardless of whether they work in public administrations, in academic and research or with entities and groups linked to the feminist economy, among others.**



04. Gender impact assessment

The content of the guidelines includes two distinct areas, the City Council's spending and its revenue, channelled through the **budget and tax system**. The gender impact assessment for the budget is centred on analysing several current spending programmes, whereas the tax policy assessment focuses on analysing taxes (regulated under the tax bylaws) and public sector fees.

For the purposes of evaluating the gender impact, the methodology is the same for both areas, although there are specific features for each. Thus, the final part of this section will set out the general and common structure for the gender impact assessment at Barcelona City Council; Section 5 will then present the specific methodology for budgets in detail while Section 6 will examine tax policy instruments.

For the purposes of assessing the gender impact of draft budgets and tax policy instruments, we shall then conceptualise what gender impact is and what gender impact reports are.

The purpose behind gender impact assessments is to demonstrate that public regulations and policies are not gender-neutral and that they have a different impact on women and men, even where this is neither expected nor desired. Equal treatment of individuals who start off from a situation of inequality is equivalent, in practice, to the continuation of such inequality. That is why policies designed for the population in general are not usually gender-neutral, but rather gender-blind.

Thus, gender impact assessments are intended to “estimate the various effects (...) of any policy or activity on specific issues in terms of gender equality” (European Commission, 2009).

As for its origins, in 1994 the Dutch Equality Division applied the gender impact to its assessment of public policies and then the European Commission highlighted gender impact assessments in 1997 as one of the essential measures for integrating the gender perspective into the various areas of public policy action.

When it comes to revising a regulation or policy, the difference between performing a gender analysis and a gender impact analysis of said policy should be noted. The reference to impact implies an analysis of the effects the policy will have on inequalities, gaps, access

to resources, etc., not just on aspects such as the inclusive use of language or sex-disaggregated data. For example, a programme can have a gender-sensitive design because it uses sex-disaggregated data and has identified inequalities while still resulting in a worsening of such inequalities. It can therefore be said that this programme has incorporated a gender perspective but its gender impact has turned out to be negative.

Although gender impact refers to results¹ (effects, consequences), a preliminary estimate can be made, that is, before (*ex ante*) the approval and implementation of a regulation or policy. In particular, the document that includes this preliminary estimate is known as a *gender impact report*.



A gender impact report is a document that accompanies draft regulations and public policies and contains a prospective assessment (that is, a preliminary and estimated assessment) of their impact according to gender. Its purpose is to identify and prevent the production, maintenance or increase of gender inequalities, and it presents proposals for amending the draft.

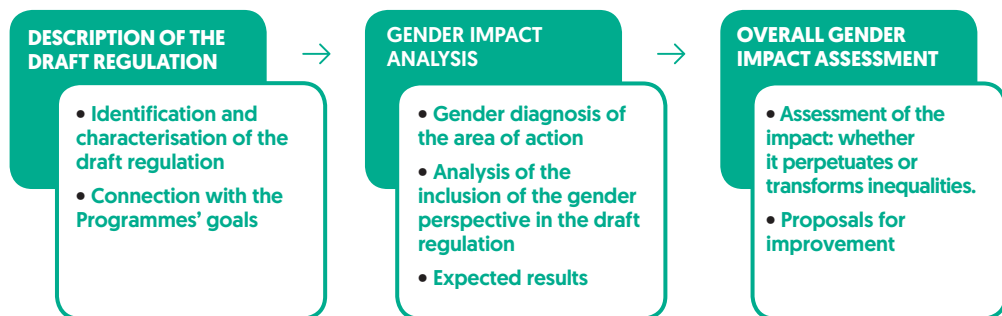
A gender impact report thus analyses the practical needs of both sexes and the various initial situations and potential differential effects that may arise from the application of the political proposals.

While information of a qualitative nature may be used for estimating impact, the content should be translated into quantitatively measurable and comparable indicators (numbers, percentages, ratios, etc.)

1. In the field of public policy assessments, a distinction is usually made between results (outputs) and impacts (outcomes). The latter are understood to refer to more substantive and long-term effects that can be attributed to public policies through a rigorous methodology.

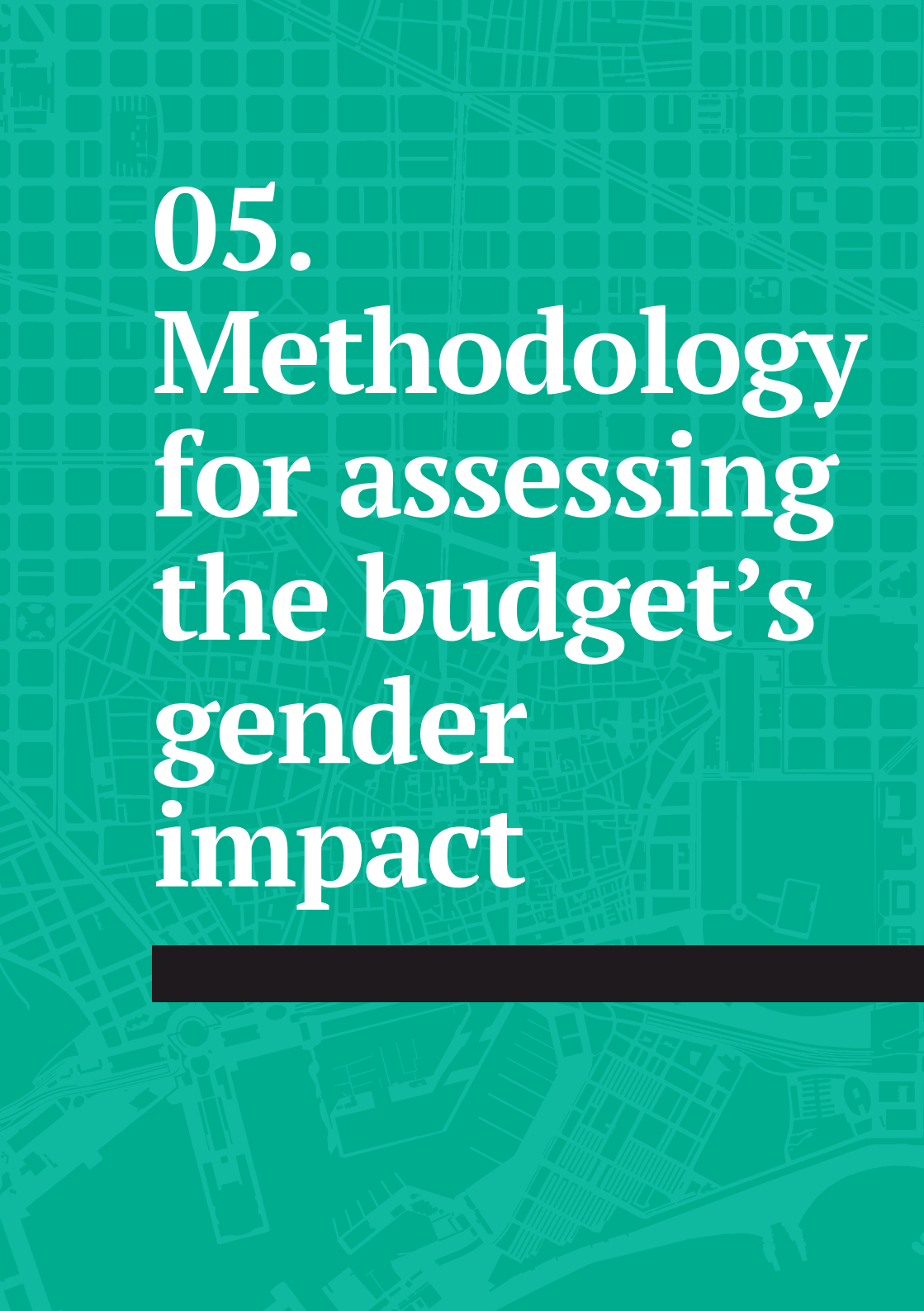
As regards the types of regulations and public policies that can include a gender assessment, these are fairly diverse, including areas such as public space, mobility, citizen participation, cultural programmes and, as is the case here, budgets and tax systems.

The gender impact assessment methodology presented below **has a general and common structure**. As the following diagram shows, there is an initial introductory part, presenting the most important features of the draft to be reviewed. The second part constitutes the core of the assessment, featuring a breakdown of the various areas and criteria for analysing the gender impact, not just in the social area that the draft regulation deals with but also in the draft itself and its expected results. Finally, and in accordance with the assessment of these various aspects, the third part carries out an overall assessment of the draft regulation's gender impact, and whether it will perpetuate or transform inequalities.




The overall gender impact will be assessed in a graduated way: if the draft is estimated to be one that perpetuates inequalities, it will be specified whether its impact is slightly or very negative; and if the draft regulation is regarded as one that transforms inequalities, it will be specified whether its impact is slightly or very positive.

Finally, it should be noted that if the assessment determines that the gender impact would perpetuate inequalities, the bodies responsible for the revised draft shall have to deliver “*an explanatory report to the Regulation Monitoring Committee that includes a scheduled plan for reversing the negative effects of its application*” (Regulation for Gender Equity at Barcelona City Council, 2018).



05. Methodology for assessing the budget's gender impact



This section describes the methodology applied at Barcelona City Council for assessing the budget’s gender impact. The following methodology allows us to find out whether spending affects gender equality, that is, whether it perpetuates or transforms inequalities.

Public budget spending is divided into three types: current, investment and financial, as shown in the following table. This gender impact analysis focuses on several budget items within current spending, as it represents the largest part of the Council’s expenditure (compared to investment or financial spending).²

CURRENT SPENDING ITEMS	IS IT INCLUDED IN THE GENDER IMPACT ANALYSIS?
Item 1: Staff spending (the total amount that is spent on all directly employed municipal workers).	Yes , but because of its features, the gender impact analysis is carried out using a methodology that is not described in these guidelines. In this case, the total spending that the City Council allocates to women and men is studied, to see what differences there are between the overall budget annually allocated to the organisation’s women compared to men; and the differences in women and men’s salaries are studied by means of the gender pay gap to detect inequalities and possible situations of discrimination that may arise on the basis of gender.
Item 2: Spending on current goods and services (the purchase of goods or hiring of services that do not represent an increase in capital or public net worth).	Yes , the gender impact analysis is done using the methodology that is presented in these guidelines.
Item 3: Financial spending (includes interest but not debt repayment).	No , because of the nature of this item.
Item 4: Current transfers (providing for transfers to other entities and grants and subsidies, whether they are to fund certain services or not).	Yes , the gender impact analysis is done using the methodology that is presented in these guidelines.
Item 5: Contingency funds (intended for dealing with credit changes to cover pressing non-discretionary needs).	No , because of the nature of this item.

2. Capital spending (investments) also have an important gender impact and deserve detailed study, but many investments involve a very long implementation period and frequent adjusting and readjusting throughout the financial year. The gender impact study of the initial budget has little significance, as it may be quite different from the budget settlement.

CAPITAL SPENDING ITEMS	IS IT INCLUDED IN THE GENDER IMPACT ANALYSIS?
Item 6: Real investments [direct investments made by the City Council and which are part of its net worth].	No.
Item 7: Capital transfers [transfers to other entities and subsidies for funding only investments].	No.
FINANCIAL SPENDING ITEMS	IS IT INCLUDED IN THE GENDER IMPACT ANALYSIS?
Item 8: Financial assets [spending to acquire financial assets such as shares in a company or for making deposits or bonds].	No.
Item 9: Financial liabilities [spending to pay off debts, such as loans].	No.

Given that the Barcelona City Council, as a public authority, organises and manages its budget for spending programmes, the gender impact analysis methodology presented in these guidelines is applied throughout the spending programmes.

A **spending programme** is made up of a series of goods, services and initiatives with a budgetary allocation that responds to certain established political goals. They are the spending “pots” that public policies are funded from. In the Barcelona City Council’s case, its budgetary programmes are designed to meet the needs of the strategic lines under the Municipal Action Programme [PAM], which is prepared at the start of every term of office and establishes the priorities, goals and actions of the municipal government. Examples of spending programmes include those relating to assisting elderly people, sports events, cultural promotions, municipal statistics and studies, support for employment and enterprise, street cleaning and public safety.

Gender impact assessments of Barcelona City Council budgets follow the steps listed and described below:

Step 1. Spending programmes' relevance to gender.

Step 2. Identification and description of the spending programmes.

Step 3. Spending programmes' connection to the institution's gender goals.

Step 4. Analysis of the spending programmes' gender impact.

- 4.1. Gender diagnosis of the area of action
- 4.2. Incorporation of a gender perspective
- 4.3. Expected results

Step 5. Overall gender impact assessment.

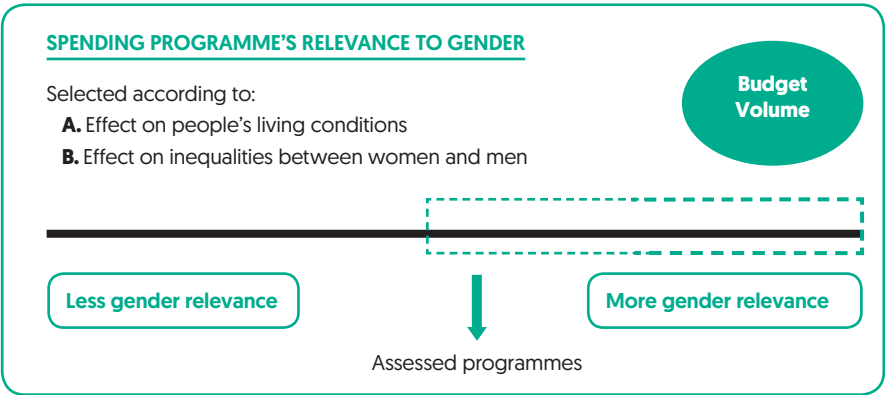
Reproduces inequalities (slightly or very negative impact). Transforms inequalities (slightly or very positive impact).

Step 6. Analysis of gender impact on the overall budget.

Step 7. Proposals for improvement and recommendations.

Step 1: Spending programmes' relevance to gender

Because of the Barcelona City Council's considerable budget volume, the budgetary gender impact analysis is not carried out for all spending programmes, but rather for those with the most gender relevance. In other words, it is carried out for programmes which, a priori, may have a greater effect both on the living conditions of women and men and on gender inequalities, as shown in the following diagram:



Thus, for the purposes of determining gender relevance, the following criteria are used for assessing each spending programme:

- A.** To what extent the programme affects the living conditions of women and men.
- B.** To what extent the programme affects inequalities between women and men.

A value between 1 and 3 (with 1 being low and 3 being high) is allocated to A and B. Programmes that obtain higher final values have greater gender relevance and can therefore be given priority analysis.

The selection of the final number of programmes recommended for analysis will also depend on budget volume. Should the scope of the analysis have to be limited, and the gender relevance of the programmes is equal, it is possible to select the largest budgeted programme or programmes. Therefore, to determine all the programmes that will be a priority for analysis, it may be useful to order them from more to less gender relevance and highlight the budgetary allocation corresponding to each. Priority can then be given to programmes with more gender relevance and, at the same time, larger budgets.

In certain cases, it may be decided that a certain spending programme should be analysed not because it is more gender relevant but for strategic, regulatory or contextual considerations. Such cases should be explained and justified.



EXAMPLE The street-cleaning programme, despite only scoring 1 under the two criteria, has a very large budget and the Government Measure on Urban Planning with a Gender Perspective calls for it to include the gender perspective. Thus, a gender impact analysis is performed for said programme.

This preliminary prioritisation enables the impact analysis to provide clear results as to whether the programmes perpetuate or transform gender inequalities. In other words, it prevents analyses of programmes that because of their low gender relevance may offer results that are inconclusive or regarded as neutral.

Step 2: Identification and description of the spending programmes

Based on the selection, a brief listing and description of the spending programmes are given to provide an overall picture of the programmes to be analysed and of the gender-related fields that each programme has a potential effect on. It would also be useful for the programme’s budget to be included here.



EXAMPLE

Programme	Budget	Brief description
Assistance for elderly people	€31,974,838.34	Meets the needs of elderly people who are dependent on others or at risk of exclusion without family support or who, despite having a family, require care.
Performing arts and music	€18,169,551.33	Responsible for the artistic creation and management of the Festival Grec and for

Step 3: Spending programmes’ connection to the institution’s gender goals.

Taking into account that public authorities need to have plans for gender policies at their disposal³, it is important for the selected spending programmes to be linked to the goals that are set out under current gender policies at the institution (through its gender equality plans, women’s policies, gender policies, etc.) These descriptions are relevant for assessing the diagnosis that is available for gender differences and inequalities present in each programme’s area of action. In the Barcelona City Council’s case, spending programmes relate to the goals set out under the Plan for Gender Justice (2016-2020).

3. Act 17/2015, of 21 July, on effective equality between women and men, and Framework Act 3/2007, of 22 March, for effective equality between women and men.



EXAMPLE

Programme

Assistance for elderly people

Gender goals (Plan for Gender Justice)

Increase public resources for providing care and promoting co-responsibility of the players involved (households, community, public and private organisations and public authorities).

Performing arts and music

Boost women's creations through a gender perspective.

Step 4: Analysis of the spending programmes' gender impact

This fourth step examines three elements for every item of spending: gender diagnosis, analysis of the gender perspective's incorporation and expected results.

For the purposes of having the necessary information available for this analysis, a specific tool has been created and integrated into the process for drawing up the draft municipal budget: **the programme report with a gender perspective.**

An executive budget file (known as the *programme report*) is sent every year during the budget preparation process to everyone in charge of a spending programme. They then have to fill it in and account for how they expect to distribute their spending and summarise the activity planned (the political goals it meets, actions and products, allocated budget, indicators, etc.) By default, the structure and content of the programme reports do not include information that is relevant from the gender perspective. A programme report has therefore been drawn up with a gender perspective, replicating the structure of the standard report. It is presented in the following table.

**EXAMPLE****SECTIONS OF THE PROGRAMME REPORT WITH A GENDER PERSPECTIVE****0. Descriptive information on the programme report with a gender perspective.**

Identifying programme data and its gender relevance.

1. Does the programme take gender into account?

A brief description of the way the programme contributes to gender equity, based on the identification of what gender differences and inequalities there are under the programme and what aspects are being improved in that regard.

"Women have longer life expectancies, but more chronic health problems than men. The gender perspective continues to be incorporated into health promotion programmes and priority given to action in areas that affect women the most, such as mental health problems, central sensitisation pathologies and caring for ill family members. The promotion of a sexual health and reproduction strategy continues from a sexual-rights perspective"

2. What actions will be taken to promote equity? And with what budget?

Actions taken within the programme, with an allocated budget, that promote equity or raise awareness of gender inequalities. They may be actions aimed at women to promote equity, those intended to reverse sexist ideas and so on.

Informational campaign on abortion (€)

Ordinary call for grant and subsidy applications to promote the "Respite for families with members with functional diversity" programme (€) [Justification: Generally people who care for others who are dependent on them are women. Provide time under the "A respite will improve your everyday experience" programme.]

3. Which indicators show a tendency towards equity?

Collection of indicators from the programme which provide information in general terms on its impact on the target population or territory, the number of annual actions, etc. Or, more specifically, on results of some of the actions set out in the previous block.

Perception of safety on the public highway, according to sex

% of accessible buses

Number of users of a programme, by sex

Number of people receiving financial help for doing sport outside school hours

4. Space for possible comments.

This report is sent every year to the management units of the spending programmes selected for the gender impact analysis together with the usual report, so that each person or management team fills in the generic programme report and the report with a gender perspective. To fill in the latter, it is advisable to offer support which, at Barcelona City Council, is provided through bilateral meetings between the team drawing up the gender impact report and the spending programme teams. Supporting documents are also provided, such as a graphic support guide with examples for filling in the report with a gender perspective.



ATTENTION, CHALLENGE! Although the Barcelona City Council has two separate programme reports, the challenge posed is for there to be a single report in the future that integrates the gender perspective. That way, the budgetary programme teams will only have to fill in a single programme report, on the basis of which the gender impact analysis can also be carried out.

As we said at the start of this section, Step 4 consists of three analyses. They are detailed in the following diagram, along with the sources of information that are used for each:

INFORMATION SOURCES USED

Step 4.1. Diagnosis of the area of action

- 4.1.A: Presence of women and men
- 4.1.B: Access to resources
- 4.1.C: Participation in decision-making
- 4.1.D: Social norms and values

- Statistics.
- Diagnoses extracted from the institution's gender plan or from other relevant plans and programmes.

Step 4.2. Incorporation of a gender perspective

- 4.2.A: Highlighting differences
- 4.2.B: Highlighting inequalities
- 4.2.C: Action proposals with budget

- Spending programme report with a gender perspective.
- Bilateral meetings with spending programme managers.

Step 4.3. Expected results

- 4.3.A: Presence of women and men
- 4.3.B: Access to resources
- 4.3.C: Participation in decision-making
- 4.3.D: Social norms and values
- 4.3.E: Does it contribute to the plan's goals?

- Spending programme report with a gender perspective.
- Bilateral meetings with spending programme managers.

Step 4.1. Gender diagnosis of each spending programme's area of action

Diagnoses of each spending programme's area of intervention are based on statistics and previous diagnoses included in the institution's gender plan or from other plans and programmes important to each area. At the Barcelona City Council, we mainly take into account the diagnoses of the Plan for Gender Justice (2016-2020) and the Strategy against the Feminisation of Poverty and Job Insecurity (2016-2024), as well as reports on the living conditions of women in the city.

The diagnoses involve determining, for each spending programme, whether their field of action reveals inequalities between women and men in the following four items:

4.1.A.: **Presence of women and men.** Are there differences in the presence of women and men within the field of action?

**EXAMPLE**

The statistical data within the field of action of the programme for managing and promoting sport show that more boys do sport than girls, and this difference becomes pronounced when it comes to participation in school sports games, where girls represent a little over one third of those taking part.

4.1.B.: **Access to resources.** How are resources distributed between women and men within the field of action? Resources are understood in their broadest sense, taking into account money, health, education, time, housing, information, and so on.

**EXAMPLE**

Data in the field of the public safety programme show the predominantly male character of the police forces, with a very low presence of women at every level and, therefore, in positions of greater responsibility. An inequality can therefore be seen in women's access to jobs with greater responsibility, power, recognition, pay, etc.

4.1.C: **Participation in decision-making.** Do women participate as much as men in taking decisions that relate to the area of the spending programme?



EXAMPLE The statistical data in the area of the programme relating to citizens and entities show differences in the level of both institutional and non-institutional participation between women and men; the latter participate the most in these spaces.

4.1.D: **Social norms and values.** Are there social norms or values that condition what is attributed to women and men? What gender roles and stereotypes condition the situation of women and men in the spending programme's area?



EXAMPLE In the area of caring for people who are dependent on others, under budgetary programmes such as care for people with disabilities or the elderly, the data show that women are mainly responsible for care work, a role strengthened by the existence of gender stereotypes and by the social image that attributes such responsibility practically exclusively to women.

Once the diagnosis has been established for each programme, and in order for it to be systematised, it would be useful to make a table that includes the spending programmes and points out whether there are inequalities in each of the four areas studied. When inequalities are detected in an area, it will be marked with a symbol of approval (✓), where there are equalities, with a cross (x), and where there is no data or information available, with an ø.



EXAMPLE

	A	B	C	D
Mobility	✓	✓	ø	✓
Promoting women	✓	✓	✓	✓

Step 4.2. Analysis of the gender perspective's incorporation into the spending programme

Step 2 analyses the extent to which the spending programmes have incorporated the gender perspective. In order to assess this aspect, both the programme reports with a gender perspective and bilateral meetings with the people in charge of the programmes are taken into account. An analysis is carried out for each spending programme that:

4.2.A: **Highlights differences.** That is, it describes or makes use of sex-disaggregated data which allow for differences between women and men in the programme's area to be identified.

4.2.B: **Highlights inequalities.** In other words, whether the differences that the data show are analysed from a gender perspective and identify inequalities between men and women in the area in question.

4.2.C: **Proposes actions** for reversing these inequalities.

4.2.D: **Allocates a budget for each action** according to equity and amount of money.



EXAMPLE

The health promotion and protection programme is based on the recognition that women, despite having a longer life expectancy than men, suffer more chronic health problems than men. It is recognised that women, as the main caregivers for ill family members, have more health problems resulting from such circumstances. An action is planned with resources for implementing support strategies and programmes for women caregivers and women affected by chronic illnesses. This programme therefore incorporates the gender perspective by responding to the four items analysed.

The description of the programme for markets, supplies and exchanges includes how women will be affected by the strategy for modernising markets; it points out that over 50% of business owners are women, who will see improvements in their working conditions, safety and comfort. Actions will be planned and budgets allocated for creating spaces for infant care in the markets and recreational spaces for children, because it is recognised that most consumers are women and that they are the main ones responsible for care work. Moreover, these actions assume public responsibility for providing care. Thus, this programme incorporates the gender perspective, as it satisfies the four items analysed.

Once again, the result of the analysis of the incorporation of the gender perspective into spending programmes can be systematised in a table and a verification list for the four items studied.

<input checked="" type="checkbox"/>	EXAMPLE				
		A	B	C	D
	Promoting and protecting health	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	€
	Markets, supplies and exchanges	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	€

Step 4.3. Expected results

On the basis of the analysis carried out in the previous sections, Step 3 consists of an estimation of whether, once each spending programme is implemented, the gender inequalities detected are expected to be transformed. This is about assessing whether, once the programme is applied, the situation for women in the four areas analysed in the diagnosis will improve and this will contribute to achieving the institution’s gender goals.

The results will be estimated through indicators provided for in the programme report with a gender perspective, which are supplemented by real values from the previous year, those forecast for the current year and those expected for the following budgetary year.

More specifically, an assessment will have to be made for each spending programme to see whether the indicators show that:

4.3.A: It improves the balance of women and men within the area of action.

<input checked="" type="checkbox"/>	EXAMPLE	The adult education programme is designed to help adults complete their compulsory education studies. One of its indicators is the number of students, which aims to include more female students and see a small reduction in the number of male students. While women overall have more education than men, they also constitute the majority of people with no formal education, so this programme improves their presence at this level.
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4.3.B: It improves women's access to resources (economic or material sphere).



EXAMPLE The programme for running municipal nursery schools provides for an increase in the number of family spaces and, therefore, in the users of these facilities. Thus, according to the indicators, both women (main users) and men should have greater access to this resource for raising children and supporting families. Among other things, this access enables mothers and fathers to obtain information and support for raising their children from the staff and to network with other families and professionals. In addition, it is also a resource that encourages co-responsibility.

4.3.C: It promotes women's participation in decision-making (political or participatory sphere).



EXAMPLE The public safety programme incorporates an indicator on the percentage of women in senior positions in the local (city) police force, which is expected to increase. An increased presence of women in senior positions will improve their participation in decision-making, to the extent that they are part of the decision-making spaces.

4.3.D: Changes are expected in social norms and values (ideological or cultural sphere).



EXAMPLE The employment and enterprise support programme organises the “Fem Talent” event to highlight female talent based on the promotion of science, technology, entrepreneurship and innovation among women and fostering equality in these fields. One of the indicators set out by the programme is the number of people taking part in this event, which aims to increase the number of women (who are the majority) and men. So, by raising the profile of women and promoting scientific and technological vocations among women, it helps to change the social image of women.

4.3.E: It contributes to gender goals.



EXAMPLE The statistics and municipal studies programme generates and analyses the statistical information and opinions gathered by the City Council, segregating data according to sex and taking into account the differences between women and men with regard to salaries, service assessment, etc. It therefore contributes to the goal set out under the Plan for Gender Justice (2016-2020) to “promote data segregation according to sex in all the City Council’s information systems and their use of such data for carrying out gender analyses”.

For items A-D, the indicator analysis will focus on those aspects where gender inequalities have been detected in the diagnosis, to determine whether those inequalities will be transformed through the programme's action. Where there is an improvement in women's situation in the field of action, it will be marked with a symbol of approval (✓); where there is no improvement in the situation, it will be marked with a cross (x), and where no indicators or no relevant indicators are provided, it will be marked with an ø.

Item E will be analysed in general, based on all the actions and indicators each spending programme provides.

The results of the analysis can be systematised, once again, in a table with a verification list.

 EXAMPLE					
	A	B	C	D	E
Operation of municipal nursery schools	✓	✓	ø	ø	✓
Crime prevention	✓	✓	ø	✓	✓

Step 5: Overall assessment of the programmes' gender impact

Finally, and on the basis of the previous analyses, there will be an overall assessment of the spending programmes' gender impact in order to determine the effect they have on eliminating gender inequalities, that is, whether they perpetuate or transform them.

A verification table has been prepared for that very purpose. The minimum aspects that must be included to determine the gender impact (very negative, slightly negative, slightly positive and very positive) are marked with a point (•). The other aspects are supplementary when it comes to determining the impact and should be taken into account when improvement proposals and final recommendations are made.

	GENDER IMPACT ASSESSMENT			
	Perpetuates inequalities		Transforms inequalities	
	Very negative	Slightly negative	Slightly positive	Very positive
Step 4.1. Diagnosis of the area of action				
Step 4.2. Incorporation of a gender perspective				
4.2.A: Highlighting differences		●	●	●
4.2.B: Highlighting inequalities				●
4.2.C: Action proposals with budget			●	●
Step 4.3. Expected results				●
4.3.A: Presence of women and men				There are indicators that improve the situation for women regarding the inequalities detected in the initial diagnosis.
4.3.B: Access to resources				
4.3.C: Participation in decision-making				
4.3.D: Social norms				
4.3.E: Does it contribute to the plan's goals?				●



EXAMPLE The public safety programme aims to correct the predominantly male character of the city police and take action to promote gender equality within the force. It therefore identifies that there are differences and inequalities in access to the police force, sets out actions with a budget aimed at correcting inequalities (for example, different scales according to sex for physical tests and non-sexist communication) and presents indicators for increasing the percentage of women in senior positions. Finally, it contributes to the programme's gender goals by combating horizontal and vertical segregation. It is therefore an inequality-transforming programme, with a very positive impact.

Once each spending programme's gender impact has been determined, it is useful for them to be listed according to whether they transform or perpetuate inequalities. It is also useful, if the improvements in the programmes are to be understood and applied, for reasons to be given as to why the programmes perpetuate inequalities.

Step 6: Analysis of gender impact on the overall budget

Finally, **the results of each spending programme's gender impact assessment will be analysed on an aggregate basis, to comprehensively determine the gender impact of the budget being analysed.** By way of guidance, this analysis will answer the following questions:

- ↳ Which programmes transform or perpetuate gender inequalities (and what is their impact)?
- ↳ What budget is allocated for programmes that transform or perpetuate gender inequalities (and what is their impact)?
- ↳ What actions do the programmes suggest for achieving equity?
- ↳ How much of each programme's budget is allocated to these actions for achieving equity?
- ↳ What actions and how much of the budget studied are directly or indirectly allocated to equity?

The following analyses can be carried out in order to answer these questions. It is advisable that they be accompanied by tables and charts:

- Quantity and proportion (%) of spending programmes that transform or perpetuate inequalities. Within these two categories, the proportion according to their impact (very negative or slightly negative, in the case of programmes that perpetuate inequalities, and slightly positive or very positive, in the case of programmes that transform inequalities.)
- Financial amount and percentage of the budget analysed that transforms or perpetuates inequalities (and what its impact is).
- Comparison of the two previous analyses, for the purposes of seeing whether the proportion contained by the programmes in number or budgetary allocation has the same impact.
- Percentage of programmes and budget that transform or perpetuate inequalities according to the lines or areas of the institution's gender plan.
- Financial amount and percentage of spending programmes that have one or more actions planned for equity, according to whether it is a total or partial allocation.



Total allocation to gender equity: budgetary programmes with actions wholly aimed at equity. For example, the workshop for regrouped women and the Mothers and Fathers group workshops under the immigration and refugees assistance programme.

Partial allocation to gender equity: programmes that include actions which take gender into account, but where the part of the budget exclusively allocated to that aspect is unknown. For example, a programme for promoting financial growth and strategic sectors provides for an initiative on the MWC Foundation, which includes an impact study with a gender perspective and initiatives for fostering technological vocations with a gender perspective.

- Budget allocated and number of initiatives aimed at equity, according to whether they are direct or indirect.



Direct initiatives: initiatives aimed exclusively at reversing inequalities between women and men. For example, providing an income for single mothers which supplements their pension, as is the case with one of the initiatives under the basic social services programme.

Indirect initiatives: initiatives aimed at policies that indirectly affect women and their gender roles. For example, time or caregiver policies, which affect women to the extent that they have been socially allocated the role of caregivers. Such is the case with the markets, supplies and exchanges programme initiatives that provide for municipal childcare spaces.

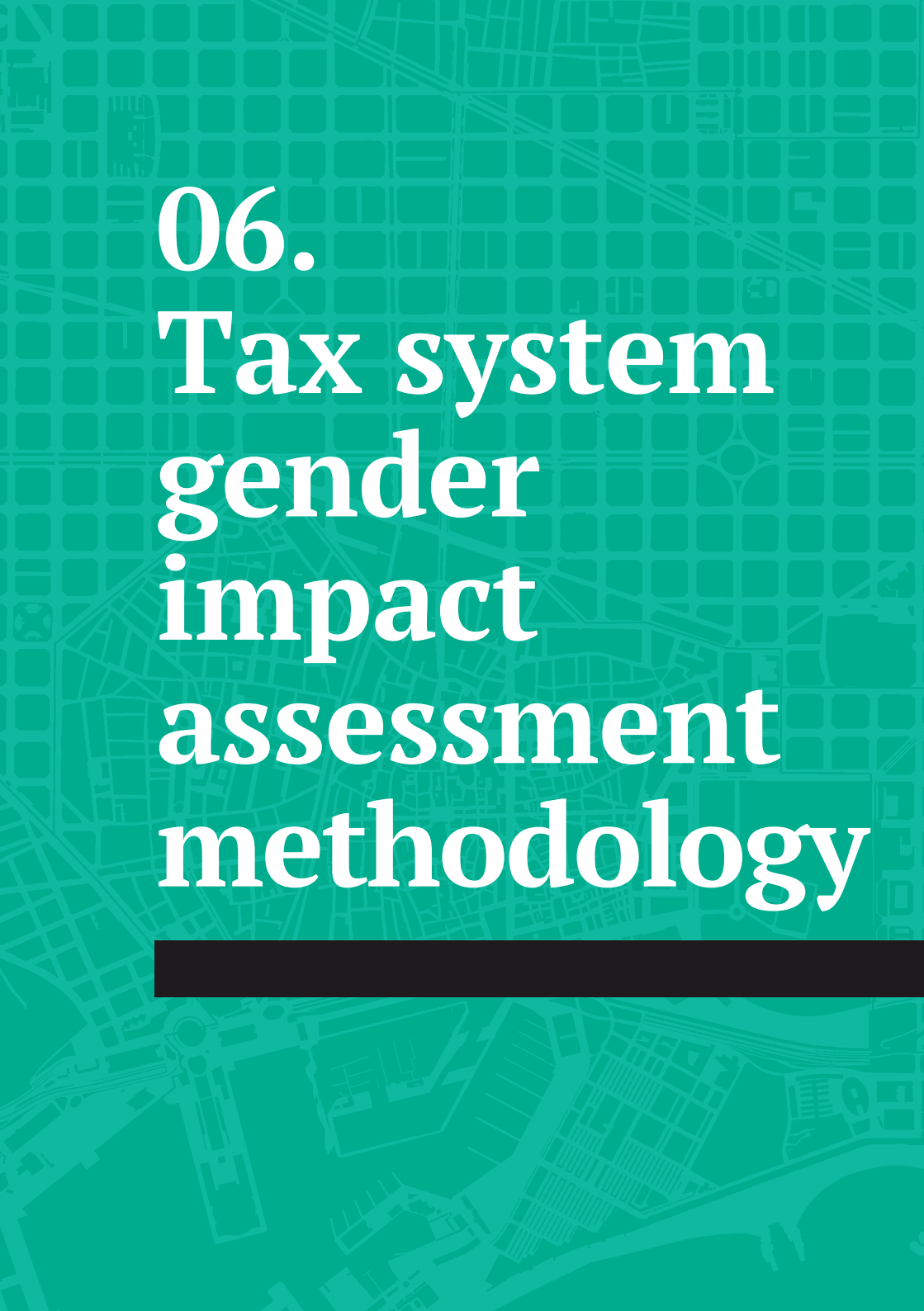
- Allocated budget and number of initiatives for promoting equity, according to their target audience (individual citizens, groups of people or the authorities themselves).
- Allocated budget and number of initiatives for promoting equity, according to which group of people they are aimed at (women, elderly people, people at risk of exclusion, etc.)

Step 7: Proposals for improvement

Finally, based on the analyses carried out and the results obtained, recommendations are made that will enable the various spending programmes to improve the incorporation of the gender perspective when designing and implementing initiatives.



EXAMPLE In the case of programmes such as the mobility programme, one proposal for improvement is the incorporation of information systems that help to highlight possible gender inequalities.



06. Tax system gender impact assessment methodology

This section explains the methodology used for preparing gender impact reports for the Barcelona City Council’s taxes and public sector fees.

With regard to conceptualisation, it is important to make the following distinctions from the start:

TAXES AND RATES	TAXES	Taxes required for transactions that highlight people’s financial capacities [for instance: the real estate tax].
	RATES	Taxes required for private use of the public domain or provision of public services that are not voluntarily requested or not provided by the private sector [e.g. sewerage rates, as included in water bills].
PUBLIC SECTOR FEES		Payments for the provision of voluntarily requested services or for carrying out activities under equal conditions with the private sector [e.g. public sector fees for municipal sports facilities].

Now that the conceptual distinction has been made, a distinction also needs to be made between tax analyses and public sector fee analyses, in accordance with their regulations and implications. Taxes are approved at Full Municipal Council meetings through tax bylaws, whereas public sector fees are approved through Government Commission agreements (as is the case in Barcelona for applying the Municipal Charter). On the other hand, taxes and rates represent a much higher financial volume than public sector fees, despite having a lesser capacity for impact through municipal jurisdiction (especially in the case of taxes). They do concur in one aspect: in both cases it is compulsory for a gender impact report to be written up prior to their approval, under the Regulations for Gender Equity at Barcelona City Council (2018).

	Approval body	Approval mechanism	Financial volume (2018 budget)	Municipal capacity for impact	Gender impact report
TAXES AND RATES	Municipal Council	Tax bylaws	47% of current income [*]	Lesser	Compulsory
PUBLIC SECTOR FEES	City Government Commission	Agreement for	1% of current income	Greater	Compulsory

[*] The assignment of the State’s taxation powers (Income Tax, VAT, special taxes) has not been considered in the taxes here.

As for types and examples of these tax instruments, the most relevant at Barcelona City Council are as follows:

TAXES	The Real Estate Tax (IBI), the Road Tax (IVTM), the Local Business Tax (IAE), the Capital Gains Tax and the Tax on Construction, Installation and Works (ICIO).
RATES	Rates for general services, rates for private use of the public domain (garage entrances, café terraces), rates for fire prevention, extinction and rescue services, rates for urban planning services, sewerage rates, market rates, rates for regulated vehicle parking on public roads, rates for cultural services and so on.
PUBLIC SECTOR FEES	Public sector fees (home care, open centres, residences for people with disabilities, environmental education, family caregivers, meals on wheels, etc.), public sector fees for district facilities (civic centres, neighbourhood centres, children's play centres, toy libraries, centres for the elderly, etc.), public sector fees for municipal sports facilities, public sector fees for nursery schools, etc.

For the purposes of analysing the Barcelona City Council's taxes, rates and public sector fees, the gender impact assessment adopts the following process:

Step 1. Description of the draft tax or public sector fee to be reviewed.

Step 2. Connection to the programme's goals and regulatory provisions on gender equality.

Step 3. Analysis of formal and methodological aspects.

3.1. Inclusive and non-sexist use of language

3.2. Participation of women's or feminist groups

Step 4. Gender impact analysis

4.1. Gender diagnosis of the area of action:

- Presence of women and men within the field of action
- Access to resources (financial or material level)
- Social norms and values (ideological or cultural level)

4.2. Analysis of the gender perspective's incorporation into the draft regulations

- Does it highlight differences?
- Does it highlight inequalities?
- Does it contain elements for reversing inequalities?

4.3. Expected results:

- A.** Presence of women and men within the field of action
- B.** Access to resources (financial or material level)
- C.** Social norms and values (ideological or cultural level)
- D.** Contribution to the goals of the City Plan for Gender Policies
- E.** Compliance with regulatory provisions

Step 5. Assessment by feminist organisations, women's associations, etc. (if appropriate).

Step 6. Overall assessment of the gender impact

- ☐ Perpetuates inequalities (slight or very negative impact).
 - ☐ Transforms inequalities (slight or very positive impact).
 - ☐ Cannot be determined.
-

Step 7. Proposals for improvement and recommendations.

The content of the steps that have just been listed is further explained below:

Step 1. Description of the draft tax or public sector fee to be reviewed.

This section presents the main identifying data and features of the proposed tax, rate or public sector fee in a table that includes the name, purpose and taxable transaction, the organisational unit in charge and the target population.

In addition, the relative impact that the proposal will have on all municipal income, and the different quantitative importance of each of the taxes, rates or public sector fees should be noted here.



EXAMPLE It is useful in the case of tax bylaws for data to be presented which show the relative weight of the Real Estate Tax (IBI) among all the taxes and rates of numerous local authorities. In the Barcelona City Council's case it represented 55% of tax revenue during the 2018 financial year.

It should also be specified here whether some taxes, rates or public sector fees are regarded as irrelevant from the gender perspective and therefore not subject to analysis. So, a draft approval of a large variety of rates could include a few with little influence on the different living conditions of women and men (e.g. rates for social use of the municipal public domain for mobile telephone service operators).

Finally, if relevant, a reference to municipal jurisdictional scope can be included for introducing amendments or the existence of budgetary restrictions arising from the regulatory Act on Local Tax Offices (Royal Legislative Decree 2/2004).

Step 2. Connection to the programme’s goals and regulatory provisions on gender equality.

This section establishes the link to the programme’s goals and regulatory provisions on gender equality, putting special emphasis on the area of action of the tax, rate or public sector fee.



EXAMPLE If draft rates for private use of the municipal public domain are analysed (e.g. the rate for occupying public roads with bar or café terraces), the connection to the City Plan for Gender Policies and urban development plans can be analysed. In the case of the Barcelona City Council, the Government Measure on Urban Planning with a Gender Perspective establishes the requirement for promoting a public space that is sufficiently flexible for meeting the needs of diverse people and groups. References can also be made to the requirement for sex-disaggregated data in public statistics, surveys and data collection (Article 20 of Act 3/2007, for effective equality between women and men).

Step 3. Analysis of formal and methodological aspects.

A review from the gender perspective of the draft’s formal and methodological aspects. In particular:

3.1. Inclusive and non-sexist use of language

The Regulations for Gender Equity at Barcelona City Council (2018) establish that written, graphic and audiovisual documents prepared by the City Council must use inclusive language and make non-sexist use of language (Article 15); moreover, Act 17/2015, on effective equality between women and men, stipulates the non-sexist use of language by public authorities (Article 3).

The general guiding question for assessing this aspect is:

	Yes	No
Does the draft’s text use inclusive, non-sexist language?		



EXAMPLE The text is viewed positively if it uses a language that avoids the idea that men are the centre of public policies, above all, by avoiding the generic masculine pronoun [he] and using instead double forms [he/she] or neutral forms [they].

3.2. Participation of women's or feminist groups

The following aspect is dealt with for the assessment:

	Yes	No	Cannot be determined
Are there spaces for public participation in the draft's design which incorporate the views of women or feminist associations?			



EXAMPLE In the Barcelona City Council's case, this requirement may be met through the participation of the Barcelona Women's Council (a women's group that consults and participates in Barcelona municipal policies), either by one of its committees or working groups, such as the gender mainstreaming group.

However, it should be noted that under the Barcelona City Council's Citizen Participation Regulations (2017), it is not mandatory for participatory processes to be implemented in the case of public sector fees, given that they are not governed by bylaws or regulations.⁴

Step 4. Gender impact analysis

4.1. Gender diagnosis of the area of action.

Description of the initial situation in the field of action of the taxes, rates or public sector fees (mobility, safety, poverty, housing, sport, etc.) with a gender perspective. The organisational unit drawing up the gender impact report is responsible for drafting the diagnosis.

4. "Mandatory participatory processes must be held for the purposes of approving: [...] (d) Municipal bylaws and regulations of special relevance to citizens. In the case of a specific amendment of limited scope to bylaws and regulations, there will be no mandatory requirement for the launch of participatory processes". Article 37 of Barcelona City Council's Citizen Participation Regulations, 2017.

It is a matter of identifying inequalities (e.g. gaps in access to resources), not just showing differences (e.g. sex-disaggregated socio-demographic data). Moreover, this type of diagnosis needs to take an inter-sectional approach into account, by dealing with women's and men's discriminations and privileges for reasons of social class, origin, age, disability or affective-sexual orientation, among others. All aspects state which data either are or should be disaggregated by sex. Where there is a lack of available data, the situation will have to be contextualised, by mentioning whether it is a situation specific to the Barcelona City Council or of a more generalised nature. The following aspects in particular must be borne in mind:

A. Presence of women and men within the field of action.

What is the quantitative representation of women and men in various aspects of the area of action of the tax, rate or public sector fee?



EXAMPLE In the case of public sector fees at district facilities (civic centres, children's play centres, centres for the elderly, family spaces, cultural centres, toy libraries, etc.), data are provided on the number of women and men taking part in each type of facility and activity: for example, the number of women and men who registered for workshops and courses at municipal civic centres in the previous year.

B. Access to resources (financial or material level)

What inequalities are there in accessing resources (monetary, health, education, time, housing and so on)?



EXAMPLE If a draft regulatory tax bylaw for the Road Tax is analysed, mention must be made of the differences between the city's women and men regarding car ownership and having driver's licences, the reasons they use public or private transport, mobility guidelines, etc.

C. Social norms and values (ideological or cultural level)

What gender stereotypes are there in the area of action? What roles are rewarded or penalised?



EXAMPLE

In the case of home care public sector fees, some stereotypes found in the area are that household and caregiver work is more appropriate for women than for men, that women workers of certain nationalities are more submissive, that household and caregiver work does not require any education, etc.

4.2. Analysis of the gender perspective's incorporation into the draft regulation

Gender perspective incorporation is analysed in accordance with the following questions:

A. Does the draft regulation highlight differences?

Attention is drawn to the following aspect for assessment purposes:

	Yes	No	Which?
Is the socio-demographic information used [statistics, surveys, tables, registers, etc.] presented with sex-disaggregated data? Where there is no available data, does the draft identify this deficiency?			



EXAMPLE

Depending on the tax, rate or public sector fee, some specific aspects that may help to make this assessment are:

The Road Tax (IVTM) and the parking rate:

- Does it show sex-disaggregated data on vehicle ownership and the people paying the tax?
- Does it present data on the differential access to and use of private and public transport by women and men?

Nursery school public sector fees:

- Does the draft include sex-disaggregated information on the effect of social pricing (according to number of people making up the family unit, the income they receive, discounts for large or single-parent families, people with a disability)?
- Does it give data on time use that highlight the time women and men devote to childcare?

B. Does the draft highlight inequalities?

For the purposes of analysis, emphasis is put on the following aspect:

	Yes	No	Which?
Does it provide for gender inequalities in the area it deals with [access to resources, sexual division of work, fiscal burden of taxes and rates, exemptions, reductions and relief, gender roles and stereotypes, etc.]?			



EXAMPLE

Depending on the tax, rate or public sector fee, more specific aspects that may help to make this assessment include:

Real Estate Tax:

- Does the draft highlight gender inequalities in real estate ownership?
- Does it analyse gender with regard to relationships of financial dependence between the people making up household units?

Rate for private use of public roads (e.g. bar and café terraces):

- Does the draft make any gender references to the use of public space, accessibility and so on?
- Does it take account whether the location of a terrace affects carrying out caregiver work [accompanying elderly people, people with reduced mobility, children, installation of benches to sit on, fountains, children's games etc.]?
- Does it incorporate a gender approach to safety-related aspects [for example, the perception of insecurity in uncrowded areas, which is different in the case of women and men]?

C. El projecte conté elements per revertir desigualtats?

En aquest cas, la pregunta orientadora és:

	Yes	No	Which?
Does it make proposals or contain elements that help to reverse the gender inequalities identified in the previous section?			

In other words, it is a matter of analysing whether the draft will carry out initiatives which improve the inequalities identified, both in terms of the presence of women and men and in access to resources and the existence of social norms. It also includes aspects such as sexual division of work, gender roles, fiscal burden of taxes and rates, exemptions, reductions, relief, grants and subsidies, etc.



EXAMPLE Depending on the tax, rate or public sector fee, more specific questions that may help with carrying out the assessment include:

Public sector fees for home care services:

- Does the draft public sector fee help to promote the independence of people with care needs?
- Does it help to improve the dignity of the caregivers' work (working conditions)?

Public sector fees for sports services and facilities:

- Are there price reductions that are relevant from a gender perspective (single-parent families, pink card, for the person accompanying someone with a disability, pregnant women, women's sports facilities, etc.)?
- Do they facilitate the use of the space for groups with different needs (mothers and fathers with newborn children, people with functional diversity who need accompaniment, etc.)?

For all that, it needs to be borne in mind that a large number of taxes, rates and public sector fees do not contain a preamble or recitals section upon which the adoption of measures and other actions is based (exemptions, relief and so on). This prevents the explicit identification of the existence of differences or inequalities in the area of intervention.

Nevertheless, if measures are included which help to reverse gender inequalities, then the gender perspective is considered to be implicitly highlighted. For example, if a tax bylaw includes exemptions for single-parent families and for people accompanying others with a disability, gender differences and inequalities are deemed to be highlighted and elements for reversing them included.

4.3. Expected results

An estimate by the organisational unit that draws up the gender impact report of the possible results that the draft may produce, from the perspective of eliminating inequalities and helping to implement gender justice. This assessment must be consistent with the description of the initial situation and should, where possible, include indicators and data that can be compared (more specifically, there needs to be a calculation of the quantitative variation between taxes, rates and current prices and the proposals in the new draft). In any case, the quantitative estimate can be complemented with qualitative assessments.

Expected results will refer to the following aspects:

A. Presence of women and men within the field of action. Will the draft be expected to contribute to a presence of women and men which reduces inequalities in the sector? In which areas?

B. Access to resources (financial and material level). Will it lead to the elimination or reduction of inequalities in accessing resources (monetary, health, education, work, housing, information, time and so on)? To make such an assessment, an estimate will be made of how the tax or rate cost (tax burden) or public sector fees are borne between the sexes. The analysis should be made in absolute terms and with regard to revenue, where the available data so permit. That being said, it should be borne in mind that tax payers are often legal persons, with the consequent difficulty of obtaining sex-disaggregated information and the possible impact on gender relations.

In the absence of available data on taxpayers and beneficiaries of tax relief, the availability of some contextual data can allow for results to be inferred and estimated:



EXAMPLE We can estimate the effect that a reduction in public sector fees will have for pensioners; when we consider that the average monthly pensions for women and men in Catalonia are €1,469 and €832 respectively (the latter figure being 43% less than the former)⁵, the inclusion of exemptions for pensioners on minimum pensions who lack other financial assets will have a positive potential effect on reducing financial gender inequalities.

5. Idescat. Average contributory Social Security pension according to type and sex. December. General system for Catalonia. 2017.

C. Social norms and values (ideological or cultural level) Will it help to change stereotypes and gender roles? What social and family organisation roles and models are rewarded or penalised? Is domestic and caregiver work highlighted and assessed [e.g. consideration of caregivers as beneficiaries of reduced fees]?

D. Contribution to programmes' goals, in particular those of the Gender Policies City Plan.

E. Compliance with regulatory provisions. Does it guarantee compliance with rules and other legal instruments aimed at preventing discrimination and promoting equality [e.g. Act on effective equality of women and men, Regulations for Gender Equity in Barcelona City Council]?

Step 5. Assessment by feminist organisations, women's associations, etc.

Where their contributions are appropriate, this section will feature the assessments made by participation spaces such as women's councils, a women's exploratory walk report and a feminist audit of a public space (e.g. the space and environment where terraces are located), among others.

Step 6. Overall assessment of gender impact.

Gender impact assessments rate the overall result expected in relation to the elimination of inequalities between women and men, and the achievement of equality policy goals.

A verification table is presented below for determining whether the draft analysed will perpetuate or transform inequalities. Minimum aspects that have to be met for each of the four assessment levels (very negative, slightly negative, slightly positive and very positive) are marked with a point (•).

The other aspects (e.g. inclusive and non-use sexist of language) are supplementary and taken into account for making proposals for improvement and final recommendations, for the purposes of improving the draft's expected results.

	GENDER IMPACT ASSESSMENT			
	Perpetuates inequalities		Transforms inequalities	
	Very negative	Slightly negative	Slightly positive	Very positive
Step 2. Connection to the programme's goals				
Step 3.1. Inclusive and non-sexist language [yes/no]				
Step 3.2. Participation of women's or feminist groups [yes/no]				
Step 4.1. Diagnosis of the area of action				
Step 4.2A. Highlighting of differences [yes/no]		●	●	●
Step 4.2B. Highlighting of inequalities [yes/no]				●
Step 4.2C. Elements for reversing inequalities [yes/no]			●	●
Step 4.3. Projected results				●
Step 5. Assessment by feminist organisations				

It is important to bear in mind that aspects marked with a point (●) represent the minimum for each assessment level. Thus, a draft that has a connection to the programme goals (Step 2) and uses language inclusively (Step 3.1), but fails to highlight differences between men and women (Step 4.2A) will be considered very negative. Similarly, a draft that highlights differences (Step 4.2A) and includes elements for reversing gender inequalities (Step 4.2C) will have a slightly positive gender impact assessment even if it fails to satisfy the other aspects analysed.

**EXAMPLE**

According to the analysis of the draft public sector fees for the Barcelona City Council's home care services for 2018, the draft highlights both differences (Step 4.2A) and inequalities (Step 4.2B) and contains elements for reversing inequalities (Step 4.2C). Even so, it lacks sex-disaggregated data on the profiles of the people paying these public sector fees, thereby preventing it from making a suitable forecast of quantitative results (Step 4.3). The combination of these aspects grades the inequality-transforming draft as slightly positive.

The final part of the report clearly states the overall assessment of the impact, specifying whether the draft has a gender impact:

**PERPETUATES INEQUALITIES**

It may be graded as very negative or slightly negative.

**TRANSFORMS INEQUALITIES**

It may be graded as slightly positive or very positive.



CANNOT BE DETERMINED, because there is not enough information. In that case, the deficiencies ought to be set out in the following section as a recommendation.

Step 7. Proposals for improvement and recommendations.

The final section of the report sets out the proposals for improvement and recommendations for the draft to have a more transformational impact in gender terms, by including not just content aspects but formal and methodological aspects too.

By way of guidance, the proposals can refer to such issues as:

➤ **Integration of the draft tax, rate or public sector fee** in an overall analysis of the city model according to the area of action. For example, for vehicle taxes and vehicle parking rates to be framed within the city's mobility plan with a gender perspective.

- **Explicit incorporation of gender equality in the draft's goals** and in the reasons for granting reductions and relief, instead of resorting to generic expressions such as “discounts for large influxes of specific types of users”.
- **Inclusive and non-sexist use of language**, with specific examples of recommended forms (double and generic pronouns, etc.)
- **Participation of women's and feminist groups in the draft's preparation and monitoring process.**
- **Provision of sex-disaggregated data on the various aspects analysed in the report** (users, payers, reduced taxes plus reason for reduction, and so on).
- **Inclusion of persons as reference units**, not just families, for the purposes of taking power relationships into account.
- **Inclusion of positive or remedial initiatives.** This includes creating or increasing exemptions or reductions for single-parent families, people with low income, survivors of gender-based violence, elderly people, pink card holders, people with children in their care, people accompanying someone with a disability, people in a dependency situation, female sports teams, entities affiliated with gender equality promoting spaces and networks, and so on.
- **Inclusion of measures that contribute to the recognition and appreciation of household and caregiver work**, which is mostly carried out by women [e.g. payment exemptions for caregivers who are pink card holders]. And measures for promoting co-responsibility, such as creating public sector fees for civic centre children and family workshops that allow two adults to attend. Along these lines, we also recommend extending exemptions or reductions for people with a disability to those who care for or accompany them.

➤ **Introducing grants and subsidies for tax, rate and public sector fee payments.** While grants and subsidies fall outside the scope of the Act governing local tax offices and what the tax bylaws regulate, they can represent a *de facto* reduction in rates for certain taxes, that is, they can be used to achieve a similar effect to tax relief.



EXAMPLE Creating financial assistance to pay the Real Estate Tax (IBI) for people with few resources, widows and widowers, single-parent families and large families, whether as owners or tenants, with adjustments that take into account the taxpayer's financial capacity and their dwelling's cadastral (property-tax register) value.

As a final thought, it is worth mentioning that **tax policies do not have to be conceived merely as a tool for collecting money, but rather as a policy tool that can make a contribution to gender justice.** With that in mind, taxes, rates and public sector fees do not have to be regarded as isolated or neutral tools but rather as part of an overall analysis of public policies with a gender perspective.

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07. Future challenges

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In applying this gender impact assessment methodology, the Barcelona City Council foresees the following future challenges:

Promoting participation: It would be advisable for citizens' views to be incorporated into assessments. So far, a budget and taxation working group has been established with a gender perspective, made up of professionals and academics in the fields of gender and economics. In addition, it is also important for the views of feminist organisations and civil society to be incorporated into the entire analysis process, for the purposes of understanding their demands and proposals and exercising transparency.

Improving information systems: The sources of information that the analyses are based on still have considerable room for improvement. Applying the methodology presented here becomes an incentive for improving information systems (e.g. sex-aggregated data, the incorporation of indicators with a gender perspective and measuring taxes and rates according to sex). We need to strengthen the cycle whereby the methodology strives to improve the information systems and these allow for a more careful analysis of gender impact to be carried out.

Increasing the budget items analysed: The methodology set out in these guidelines in the budget impact assessment is geared to the three main items of current spending. Other items, in particular those on investments, should also be analysed in the future. Given their unique features, a specific methodology will have to be developed for the investment items.

Analysing the budget implemented: The methodology presented focuses on the forecast budget. The budget actually implemented therefore falls outside the scope of the impact analysis and this may hide relevant gender inequalities. Furthermore, incorporating an analysis of the implemented budget may be the mechanism needed to initiate a system of incentives and disincentives that transform or perpetuate gender inequalities in their application.



08.

For further information



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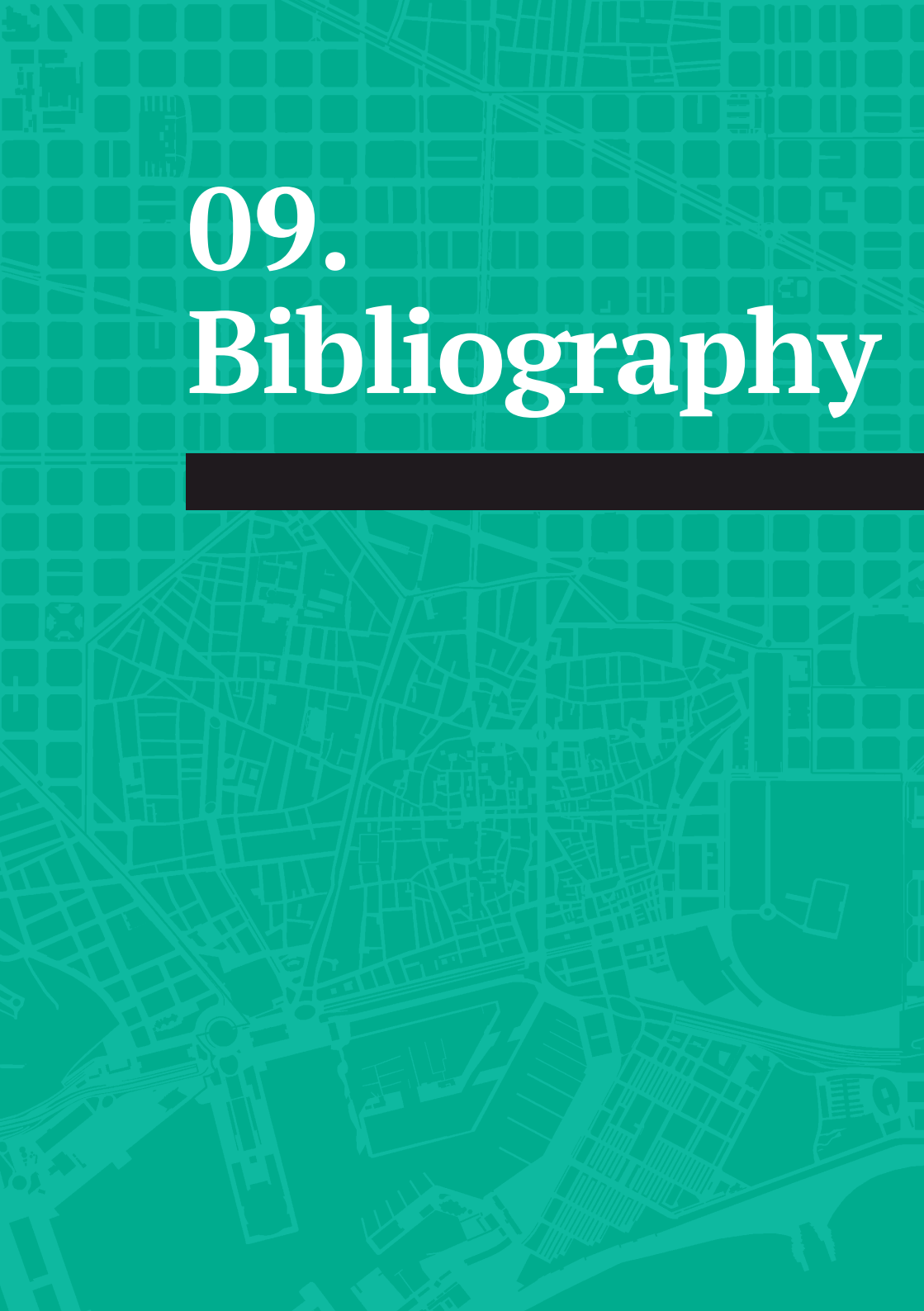
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